

**GEORGIA STATE BOARD OF ACCOUNTANCY  
STATEMENT OF POLICY NO. 3**

*(For use in administering O.C.G.A. 43-3-7 of the Public Accountancy Act of 1977 and section 20-3-.05) of the Rules.)*

**CHEATING ON EXAMINATION**

**Adopted By The Georgia State Board of Accountancy on July 28, 1981**

***Instances of cheating on the uniform certified public accountants examination are serious breaches of integrity and indicate a lack of good professional character.***

- (1) Illustrations of cheating on examination, not intended to be all inclusive, are as follows:***
  - (a) Substitution by a candidate of another person to sit in the examination room for the candidate and write one or more of the examination questions or papers for the candidate.***
  - (b) Reference to "Crib Notes," text books or other material inside or outside the examination room during periods examinations are being written.***
  - (c) Communications concerning an examination being written between candidates inside or confederates outside of the examination room, or copying another's answers.***
- (2) Penalties to be imposed by the board for cheating on the examination are to be related to the seriousness of the situation. Premeditated cheating on the examination (planned in advance) is the most serious. Penalties may range from (1) entering of a zero on all parts written for the examination in which the cheating occurred and suspension of the right to write the next scheduled examination or (2) entering of a zero on all parts written for the examination in which the cheating occurred and suspension of the right to take future examinations.***

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- (3)**
- (a)** *When a candidate is suspected of cheating, the candidate will be permitted to finish the session, but may be moved to a position in the room away from other candidates and closely watched by proctors. Following the session, the examination supervisors will question the candidates and, depending on the circumstances, may:*
    - (i)** *Seat them in a segregated location for the remainder of the examination.*
    - (ii)** *Keep a record of their seat locations and those of the candidates on either side of them.*
    - (iii)** *Notify the AICPA of the candidate numbers so that the papers of those involved can be compared for unusual similarities after the initial grading is completed.*
  - (b)** *The penalty for a clear-cut case of cheating is immediate expulsion from the examination room and termination of the candidate's right to take the examination.*
- (4)** *If more than one candidate is involved in an incident of cheating, all persons are subject to penalties, although not necessarily of the same severity.*